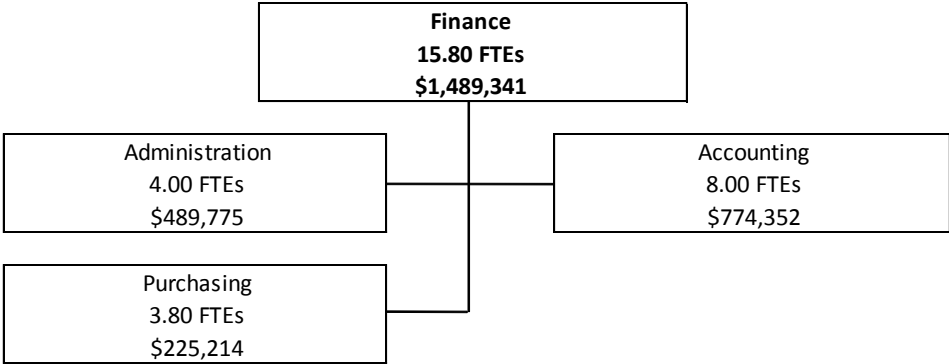


Catawba County Government



Finance

Summary

	2006/07 Actual	2007/08 Current	2008/09 Requested	2008/09 Approved	Percent Change
Revenues					
Investments Earnings	\$2,025,907	\$800,000	\$800,000	\$800,000	0%
Personnel Indirect Cost	30,459	31,830	32,944	32,944	3%
Miscellaneous	65	0	0	0	0%
Charges & Fees	595	0	0	0	0%
General Fund	(706,366)	625,425	665,899	656,397	5%
Total	\$1,350,660	\$1,457,255	\$1,498,843	\$1,489,341	2%
Expenses					
Personal Services	\$843,473	\$888,570	\$940,398	\$936,256	5%
Supplies & Operations	484,964	542,185	558,445	553,085	2%
Capital	22,223	26,500	0	0	0%
Total	\$1,350,660	\$1,457,255	\$1,498,843	\$1,489,341	2%
Expenses by Division					
Administration	\$425,306	\$461,405	\$489,775	\$489,775	6%
Accounting	700,657	752,379	783,854	774,352	3%
Purchasing	224,697	243,471	225,214	225,214	-7%
Total	\$1,350,660	\$1,457,255	\$1,498,843	\$1,489,341	2%
Employees					
Permanent	15.80	15.80	15.80	15.80	0%
Hourly	0.15	0.15	0.15	0.15	0%
Total	15.95	15.95	15.95	15.95	0%

Budget Highlights

Functions included with the Finance Department are: Administration, Accounting, and Purchasing/Service Center. Accounting encompasses Receivables, Payables, Billing and Payroll. The Purchasing/Service Center assists all County departments with purchasing goods and services and provides mail courier and copying services.

The budget continues a contract for ambulance billing at a cost of 8% of revenue. Contracting for this service allows the County to capitalize on economies presented by billing for multiple counties and take advantage of the expertise the contractor has in filing reimbursements under the complicated and ever changing Medicare, Medicaid, and overall insurance policy regulations.

Performance Measurement

Fiscal Year 2008/09

Outcomes continue to focus on the timely processing of financial responsibilities such as completion of the County's Comprehensive Annual Financial Report (CAFR); providing the Budget Office with information to complete the annual budget; monitoring financial transactions; processing receivable, payables, and payroll; and assisting departments to purchase goods and services as economically and timely as possible. The department has a goal of performing all functions with a 90% or better approval rating.

Fiscal Year 2007/08

During the first half of Fiscal Year 2007/08, the Finance Department achieved the following:

- Provided the Budget Office with needed information on fund balances, revenue projections, and debt by October 31, 2007.
- Completed the CAFR and submitted it to the Board of Commissioners by December 31, 2007.
- Processed additions, deletions and transfers of all fixed assets by August 31, 2007.
- Purchasing staff worked with the Waste Reduction Coordinator/Educator to promote the use of procuring recycled products as follows:
 - Two "Buy Recycled" Workshops were conducted in October and the Board of Commissioners approved a Buy Recycled policy October 2007.
 - Periodic e-mails are sent to departments to inform them of products available.
 - PeopleSoft has been updated to include a check box for departments to indicate when they are purchasing recycled or environmentally friendly products on purchase orders, purchase order vouchers and procurement logs.
 - As of midyear, \$33,426 had been spent on green products.
- Electronic purchase orders were implemented November 19, 2007; all purchase orders are now dispatched electronically a total 135.

Fiscal Year 2006/07

The Finance Department achieved all of its outcomes within established timeframes during Fiscal year 2006/07 including:

- Completed the CAFR and submitted it to the Board of Commissioners by December 31, 2006.
- Processed all documentation received and generating vendor payments accurately 99% of the time.
- Processed additions, deletions and transfers of all fixed assets by August 31, 2006.
- Processed all documentation received and calculating wage payments accurately 99.5% of the time.
- Processed all benefit reports (Retirement, Long-term disability, Short-term Disability, health, Dental and other optional benefits) and payment by the due date 100% of the time.
- Processed 1292 purchase orders last year, approving all within 1 working day.
- Expedited the disposal of surplus property by selling 100% of surplus property via electronic auction.

FINANCE ADMINISTRATION

Statement of Purpose

The Finance Department is responsible for overseeing the financial affairs of Catawba County. We are accountable to the citizens to ensure that the County maximizes its resources and handles funds in accordance with all applicable local, State, and Federal regulations.

Outcomes

1. The Finance Department assists with the development of the Fiscal Year 2009/10 annual budget by providing the Budget Office with information on a timely basis, normally by October 31st, 2008, that includes the following:
 - a. Revenue projections for major revenue sources (property taxes, sales tax, ABC profits and investment earnings).
 - b. Assessment of the County's level of Fund Balances and recommendations on the amount of Fund Balance that can be appropriated.
 - c. Debt service requirements
2. The County follows the requirements of the Local Government Budget and Fiscal Control Act. The Finance Department ensures that transactions comply with these requirements by:
 - a. Monitoring all financial transactions in accordance with the annually adopted Budget Ordinance.
 - b. Accurately recording all amendments to the County's Budget Ordinance within five (5) working days from receipt.
3. Timely and accurate financial information is important to the County's association with various funding and oversight agencies. These may include bond ratings agencies for future debt issuance; Federal, State, and local granting agencies; the Local Government Commission, and others. The Finance Department provides financial information in an accurate, efficient and timely manner by:
 - a. Review of internal controls and testing of transactions for selected departments before June 30, 2009 to ensure the financial integrity of the County.
 - b. Completing the County's Comprehensive Annual Financial Report (CAFR) by October 31, 2008, and submitting to the Local Government Commission by December 1, 2008.
 - c. Submitting the CAFR to the Board of Commissioners by December 31, 2008.
 - d. Making the CAFR available for other County departments, State and Federal agencies, bond-rating agencies and the citizens of Catawba County by December 31, 2008.

- e. Submitting the CAFR to the Government Finance Officer's Association (GFOA) for the Certificate of Achievement for Excellence in Financial Reporting by December 31, 2008.
- 4. The County is responsible for financing major capital projects including those for the local public schools and community college. The goal of the Finance Department is to maximize cash on hand and borrow money as cheaply as possible.
 - a. The department will plan, execute, and oversee all underwriting and debt issuance of Catawba County including any approved new debt financing issues needed for Public Schools, Community College, or renovations/additions to County facilities or equipment.
- 5. Conduct departmental survey with a 90% satisfaction rate.

ACCOUNTING

Statement of Purpose

The accounting division of the Finance Department is responsible for accurately processing all financial transactions in a timely manner. These processes are in place in order to maximize cash on hand and comply with Federal, State, and local guidelines.

Outcomes

Accounts Payable/Receivable

1. Make accurate and timely payments (an average of 600+ checks and Electronic Funds Transfer (EFT) payments) to all vendors on a weekly basis by:
 - a. Processing all documentation received and generating vendor payments accurately 99% of the time as evidenced by corrected checks.
 - b. Responding to and correcting 100% of the payment discrepancies within one (1) working day.
2. Compliance with all Federal, State, and local guidelines by:
 - a. Processing and distributing 100% of the 1099s (approximately 200) by January 31st for vendor tax records.
 - b. Processing State reports and, if applicable, accompanying payments (e.g., North Carolina Sales Tax Report, North Carolina Sales Tax Refund Report, Register of Deeds Pension, Concealed Gun Permit Payments, etc.).
 - c. Making daily deposits of all revenue received 100% of the time, as evidenced by deposit ticket dates.
3. Maintain an accurate and thorough inventory of all County fixed assets (items costing \$5,000 or more with a useful life of three years or more) in order to produce documentation for the annual audit by processing additions, deletions, and transfers by August 31st.
4. Conduct departmental survey with a 90% satisfaction rate.

Payroll

5. Make accurate and timely payment of wages to 1,100+ full-time and hourly employees on a bi-weekly basis, with a gross payroll in excess of \$1,350,000:

- a. Processing all documentation received and calculating wage payments accurately 99.5% of the time, as evidenced by corrected payments
 - b. Correcting 100% of all payroll errors within two (2) working days after notification or discovery, as evidenced by log.
- 6. Compliance with all Federal, State and local guidelines to prevent any penalties and enable employees to maximize their employee benefits by:
 - a. Processing and distributing 100% of Form W-2s (approximately 1,600) by January 31st for employees' tax records.
 - b. Reporting, processing and paying of taxes (State and Federal withholdings, FICA, and unemployment) when due 100% of the time, as evidenced by receiving no penalty notices.
 - c. Process all benefit reports (Retirement, Long-term Disability, Short-term Disability, Health, Dental, and other optional benefits) and payments by the due date 100% of the time, as evidenced by date of payment.
- 7. Conduct departmental survey with a 90% satisfaction rate.

Billing

- 8. As a measure of good customer service and vendor relations, the billing office has the following procedures in place:
 - a. Posting all payments within five (5) working days 98% of the time
 - b. Process a monthly billing cycle by mailing bills within five (5) working days of cutoff 98% of the time.
 - c. Respond to 100% of billing inquiries within one (1) working day
 - d. Processing refund requests within ten (10) working days 100% of the time.
 - e. Process documentation for Building Inspections, Landfill, and miscellaneous billings within ten (10) working days after receipt.
 - f. Coordinate collection efforts with the ambulance billing service company to ensure a 78% collection rate on ambulance bills.
- 9. Conduct departmental survey with a 90% satisfaction rate.

PURCHASING / SERVICE CENTER

Statement of Purpose

To ensure the timely procurement of quality goods and services as economically as possible within the guidelines of General Statutes and County Code. To provide timely, accurate and courteous mail and courier services to county departments.

Outcomes

1. Expedite the procurement of County goods and services and respond to departmental needs as economically and timely as possible by:
 - a. Continuing participation in a national governmental purchasing alliance (U.S. Communities) and North Carolina State Contract.
 - b. Educating departments on what U.S. Communities and State Contract have to offer; utilize these services when it is cost and time effective.
 - c. Maintaining a spreadsheet of purchases made through U.S. Communities and State Contract that indicates savings in time and funds.
 - d. Ensuring County formal projects and goods are obtained within the guidelines of General Statutes and County Code.
 - e. Reviewing formal bid requests (equipment and supplies totaling \$90,000 and over) establishing specifications, conducting formal bid openings and making recommendations to the Board of County Commissioners to the satisfaction of County departments.
 - f. Conducting departmental survey with a 90% satisfaction rate.
 - g. Assisting departments in obtaining informal quotes (for purchases of supplies and equipment less than \$90,000) are obtained effectively and at the best value.
 - h. Maintaining a list of vendors, review State Contract and U.S. Communities contracts and solicit at least three quotes when feasible.
 - i. Maintaining a log of all informal quotes received, indicating the time to complete the process and the savings incurred.
2. Make County operations more environmentally friendly by encouraging County departments and contractors to purchase at least 10% recycled and other environmentally preferable products by:
 - a. Continuing to work with the Waste Reduction Coordinator/Educator to promote the use procuring recycled products; continue to encourage and promote procurement of recycled products.
 - b. Maintaining a log of all procurement of recycled products.

3. In order for our vendor base to better reflect the diversity of our County, strive to reach the County's Minority Outreach goal of five percent (5%) for informal and formal building construction projects by:
 - a. Conducting a pre-bid conference for each formal construction bid and educating contractors. Work with minority-focused and small business groups that support minority business and small business inclusion in the solicitation of bids. Solicit bids from known minority businesses and contractors for applicable projects and services.
 - b. Maintaining a log of all procurement of goods, services and construction contracting with minority vendors and contractors.
4. Provide daily courier service between all departments, agencies, and the U.S. Postal Service in a timely, accurate and courteous manner by:
 - a. Ensuring all Purchasing staff is familiar with the postal equipment and mail route in the event the mail courier is absent. Maintain a regular schedule for the mail route; comply with special requests when feasible.
 - b. Conducting departmental survey with a 90% satisfaction rate.